

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
LERNOUT & HAUPSIE SPEECH)	Case No. 00-4398 (JHW)
PRODUCTS, N.V., et.al.)	
)	Jointly Administered
Debtor.)	
)	
SCOTT L. BAENA, LITIGATION)	
TRUSTEE OF THE LERNOUT &)	
HAUSPIE SPEECH PRODUCTS N.V.)	
LITIGATION TRUST,)	
)	Adv. Proc. No. 04-54842 (JHW)
Plaintiff,)	
)	
v.)	
)	
KPMG LLP and KLYNFELD PEAT)	
MARWICK GOERDELER)	
BEDRIJFREVISOREN,)	
)	
Defendants.)	

AFFIDAVIT OF KIM RAULSOME, PARALEGAL

STATE OF DELAWARE :
NEW CASTLE COUNTY : SS:

I, Kim Raulsive, certify that I am, and at all times during the service, have been an employee of Morris, James, Hitchens & Williams LLP, not less than 18 years of age and not a party to the matter concerning which service was made. I certify further that on November 15, 2004, I caused to be served:

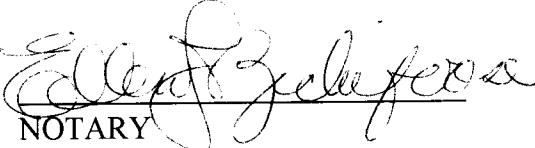
**KPMG LLP'S REPLY MEMORANDUM OF LAW
IN FURTHER SUPPORT OF ITS MOTION TO
TRANSFER THE ACTION TO THE DISTRICT OF MASSACHUSETTS**

Service was completed upon the parties on the attached list in the manner indicated thereon.

Date: November 15, 2004

Kim Raulsome

SWORN AND SUBSCRIBED before me this 15th day of November 2004.


NOTARY
My commission expires: _____

ELLEN J. TRENCH, ESQ.
Notary Public - State of Delaware
My Commission Expires: 21.11.2007

VIA HAND DELIVERY

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